

Emily J. Kwolek

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Emily J. Kwolek is an attorney in Bodman's Business and Tax Practice Groups. Her particular focus is in the areas of business and tax law as well as estate planning and trust administration. Ms. Kwolek's focus includes a broad range of corporate, commercial and taxation matters.

She has particular experience counseling individual and business clients on tax matters, including the preparation of Federal Estate Tax returns; limited liability company, partnership and corporate tax issues; and international and domestic federal tax law issues.

Her corporate work often involves the drafting and negotiation of complex arrangements including Operating, Buy-Sell, Shareholder, and Asset and Stock Purchase agreements.

Ms. Kwolek is a member of the State Bar of Michigan (Taxation and Business Law sections). A graduate of the University of Michigan, Ms. Kwolek earned her J.D. *magna cum laude* at Michigan State University College Law and also earned her LL.M. in taxation at New York University. While in law school at Michigan State University on a merit based scholarship, Ms. Kwolek was awarded the Edward H. Rakow Memorial Award in securities law.

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HONORS, AWARDS, AND RECOGNITION

- *DBusiness* Magazine "Top Lawyers" 2024, Tax Law

practices & industries

Mergers and Acquisitions

Tax

Business

education

University of Michigan, B.A.

Michigan State University College of Law,
J.D. magna cum laude

New York University School of Law, LL.M. in
Taxation

admissions

Michigan

PUBLICATIONS

- Co-author, "Michigan Flow-Through Entity Tax Election Deadline Approaching," Bodman Tax Law Update (December 21, 2023)
- Co-Author (with Wayne D. Roberts), "IRS Payroll Tax Credits," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Senate Version of CARES Act: Impact to Businesses," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Michigan Department of Treasury Waives Penalty and Interest for Late Payment or Filing For Certain Michigan Sales, Use and Withholding Tax," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "UPDATE: IRS Extends Income Tax Filing and Payment Deadline and Eliminates Cap," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "UPDATED MARCH 20, 2020 New Tax Relief Has Been Announced Via Twitter," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Steven R. Cole and Wayne D. Roberts), "Michigan Tax Foreclosure Relief Announced For Michigan Property Owners Affected By Coronavirus," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Michigan Department of Treasury Waives Penalty and Interest for Late Payment or Filing Certain Michigan Sales, Use and Withholding Tax," Bodman COVID-19 Response Team Update, March 2020

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- State Bar of Michigan 2025 A Lawyer Helps Pro Bono Honor Roll